

French GAAP, "PLAN COMPTABLE GENERAL", Art. 832-1

**DEPRECIATION AND AMORTIZATION TABLE**

**Overall presentation**

<b>POSITIONS AND MOVEMENTS (b)</b>	Useful life or depreciation rate. Indicate, where applicable, the range used.	Depreciation method	Accumulated depreciation and amortization at the beginning of the financial year	Increases	Decreases	Accumulated depreciation and amortization at the end of the financial year (c)
<b>ASSETS (a)</b>						
Intangible fixed assets			0	0	0	0
Tangible fixed assets			0	0	0	0
Financial fixed assets			0	0	0	0
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

- (a) To be developed if necessary, following the same nomenclature as that of the fixed assets table.
- (b) The entity subdivides the columns as needed. For the columns « Increases » and « Decreases », the tables in Article 832-2 are used.
- (c) The amount of depreciation and amortization at the end of the financial year is the algebraic sum of the previous columns.

## DEPRECIATION AND AMORTIZATION TABLE

### Detailed presentation

1. Breakdown of the « Increases » column in the table presented in Article 832-1

Increases for the financial year	Breakdown of increases			
	Additional depreciation and amortization expenses due to revaluation	Straight-line depreciation and amortization expenses	Depreciation and amortization expenses based on other methods	Exceptional depreciation and amortization expenses

2. Breakdown of the « Decreases » column in the table presented in Article 832-1

Decreases for the financial year	Breakdown of decreases		
	Transfers to current assets	Sales	Retirement



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)